

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK NO.2, R.K.PURAM, NEW DELHI-110066
CUSTOMS APPEAL BRANCH**

Dated: 18/07/2014

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. C/A/52808/2014-CU[DB] dated 15/07/2014

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 129-A(4) of the Customs Act, 1962.


Asstt. Registrar(CUSTOMS Appeal Branch)

Application	Appeal	Name and Address of Appellant
1	C/123/2010	AADI CHEM TRADE PVT. LTD. PLOT NO. 404, SECTOR-III, INDUSTRIAL AREA, PITHAMPUR.
		Name and Address of Respondent
2		C.C.E. INDORE Manik Bagh Palace, Post Box No. 10, Indore 452001 (M.P.)

Copy To

3 Advocate(s) / Consultant(s):

PRADEEP ASAWA
445 - 446, VIKRAM TOWER,
3 RD FLOOR,
SAPNA SANGEETA ROAD,
INDORE, MADHYA
PRADESH

4 Bar Association, CESTAT, Delhi

5 Director Publications, Customs, Excise. I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

9 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15

10 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

11 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

12 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

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Asstt. Registrar(CUSTOMS Appeal Branch)

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.**

DIVISION BENCH
Court No.2

Appeal No.C/123/2010-Cus

(Arising out of OIA No.IND-i/327/09/APPL/09 dt.29.12.09 passed
by CCE (Appeals), Indore)

Aadi Chem Trade Pvt. Ltd.

Appellant

Vs.

CC, Indore

Respondent

Present for the Appellant: Shri V.P.Batra, DR
Present for the Respondent: None

Date of Hearing/Decision: 15.07.2014

**Coram: Hon'ble Mr. D.N. Panda, Member (Judicial)
Hon'ble Mr.Manmohan Singh, Member (Technical)**

FINAL ORDER NO.52808/2014

PER: D.N. PANDA

None present for the appellant nor is there any adjournment
application. Appeal is four years old.

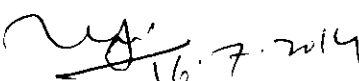
2. Ld.DR says that when the buyer of the goods is not known to
the appellant, there is no question of refund to the appellant.
Inviting our attention to the para 6 of the appellate order, he
supports the case of the Revenue on the ground that appellant at
no stage submitted any evidences to prove that incidence of duty
have not been passed ^{on to} its buyers.

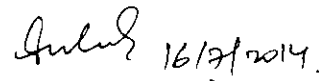
2. Heard the Revenue.

Dr. D.N. Panda

3. Submission of Id.DR is correct when para 6 of the appellate order is read. From the ground of appeal, it is apparent that the appellant has not rebutted the finding of Commissioner nor produced any cogent evidence to prove its case. Accordingly appeal is dismissed.

(Dictated & pronounced in the open court)


(MANMOHAN SINGH)
TECHNICAL MEMBER


(D.N. PANDA)
JUDICIAL MEMBER

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